

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16201400300000</div> <div>City Clerk</div> <div>112 E 5th Street</div> <div>Carroll, IA 51401</div>			
CITY OF <div>CARROLL</div> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		5,396,530		5,396,530	5,226,956
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		5,396,530		5,396,530	5,226,956
Delinquent property taxes		204		204	0
TIF revenues		600,153		600,153	634,276
Other city taxes		1,671,374	0	1,671,374	1,776,430
Licenses and permits		75,342	0	75,342	61,850
Use of money and property		52,742	63,072	115,814	103,745
Intergovernmental		1,199,469	0	1,199,469	1,303,634
Charges for fees and service		1,754,071	3,532,570	5,286,641	5,109,879
Special assessments		0	0	0	0
Miscellaneous		304,007	79,255	383,262	308,213
Other financing sources		4,219,819	2,065,254	6,285,073	6,397,721
Total revenues and other sources		15,273,711	5,740,151	21,013,862	20,922,704
Expenditures and Other Financing Uses					
Public safety		1,776,907	0	1,776,907	2,166,750
Public works		2,185,956	0	2,185,956	2,365,953
Health and social services		107,575	0	107,575	107,945
Culture and recreation		2,516,907	0	2,516,907	2,968,552
Community and economic development		239,826	0	239,826	265,774
General government		922,780	0	922,780	1,076,205
Debt service		1,595,916	0	1,595,916	1,600,998
Capital projects		973,422	0	973,422	1,381,113
Total governmental activities expenditures		10,319,289	0	10,319,289	11,933,290
Business type activities		0	2,488,006	2,488,006	4,521,021
Total ALL expenditures		10,319,289	2,488,006	12,807,295	16,454,311
Other financing uses, including transfers out		3,931,567	2,349,906	6,281,473	6,397,721
Total ALL expenditures/And other financing uses		14,250,856	4,837,912	19,088,768	22,852,032
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,022,855	902,239	1,925,094	-1,929,328
Beginning fund balance July 1, 2013		5,349,162	7,254,130	12,603,292	12,051,273
Ending fund balance June 30, 2014		6,372,017	8,156,369	14,528,386	10,121,945
Note - These balances do not include \$ 149,364 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 2,940,000	Other long-term debt		\$ 0
Revenue debt		\$ 6,847,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 32,671,791
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/30/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Laura A. Schaefer		→	712	792-1000	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/27/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CARROLL			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	3,604,960	1,214,190		577,380	0	0	5,396,530			5,396,530	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	3,604,960	1,214,190		577,380	0	0	5,396,530		T01	5,396,530	4
5	Delinquent property taxes	137	46		21	0	0	204		T01	204	5
6	Total property tax	3,605,097	1,214,236		577,401	0	0	5,396,734			5,396,734	6
7	TIF revenues			600,153				600,153		T01	600,153	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	70,127	0	0	0	0	0	70,127	0	T15	70,127	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	226,710	0	0	0	0	0	226,710	0	T19	226,710	13
14	Other local option taxes	0	1,374,537	0	0	0	0	1,374,537	0	T09	1,374,537	14
15	TOTAL OTHER CITY TAXES	296,837	1,374,537	0	0	0	0	1,671,374	0		1,671,374	15
16	Section B - LICENSES AND PERMITS	75,342	0	0	0	0	0	75,342	0	T29	75,342	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,800	4,019	1,106	0	562	1,410	18,897	26,392	U20	45,289	18
19	Rents and royalties	33,845	0	0	0	0	0	33,845	36,680	U40	70,525	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	45,645	4,019	1,106	0	562	1,410	52,742	63,072		115,814	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	23,864	0	23,864	0	B89	23,864	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	20,707	0	0	0	0	0	20,707	0	B50	20,707	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	20,707	0	0	0	23,864	0	44,571	0		44,571	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,008,822					1,008,822		C46	1,008,822	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	8,500	0	0	0	14,000	0	22,500	0	C89	22,500	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Library State Grant	3,000	0	0	0	0	0	3,000	0	C89	3,000	54
55	Library State Appropriations	0	7,680	0	0	0	0	7,680	0		7,680	55
56	State Tobacco Funding	0	900	0	0	0	0	900	0		900	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	11,500	1,017,402	0	0	14,000	0	1,042,902	0		1,042,902	60
61												61
62	Local grants and reimbursements											62
63	County contributions	83,239	0	0	0	0	0	83,239	0		83,239	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	28,757	0	0	0	0	0	28,757	0	D89	28,757	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	111,996	0	0	0	0	0	111,996	0		111,996	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	144,203	1,017,402	0	0	37,864	0	1,199,469	0		1,199,469	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	1,465,544	A91	1,465,544	73
74	Sewer	0	0	0	0	0	0	0	1,810,070	A8Ø	1,810,070	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	506,074	0	0	0	0	0	506,074	0	A81	506,074	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	52,510	0	0	0	0	0	52,510	0	A94	52,510	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	256,956	A80	256,956	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	75	6,120	0	0	0	0	6,195	0	A89	6,195	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	60	0	0	0	0	0	60	0	A89	60	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	25,724	0	0	0	0	0	25,724	0	A44	25,724	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	42,620	0	0	0	0	0	42,620	0	A03	42,620	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	1,120,888	0	0	0	0	0	1,120,888	0	A61	1,120,888	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	1,747,951	6,120	0	0	0	0	1,754,071	3,532,570		5,286,641	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	39,295	2,745	0	0	38,000	0	80,040	6,866	U99	86,906	108
109	Deposits and sales/fuel tax refunds	1,659	0	0	0	0	0	1,659	12,375	U99	14,034	109
110	Sale of property and merchandise	97,628	7,922	0	0	0	17,300	122,850	23,317	U11	146,167	110
111	Fines	75,343	0	0	0	0	0	75,343	29,264	U30	104,607	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	22,513	1,602	0	0	0	0	24,115	7,433		31,548	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	236,438	12,269	0	0	38,000	17,300	304,007	79,255		383,262	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CARROLL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	6,151,513	3,628,583	601,259	577,401	76,426	18,710	11,053,892	3,674,897		14,728,789	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,600	0	0	0	0	0	3,600	0	NR	3,600	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,140,469	178,004		1,002,477	1,181,549	0	3,502,499	1,505,250		5,007,749	127
128	<i>Internal TIF loans and transfers in</i>	18,647	0	0	85,073	610,000	0	713,720	560,004		1,273,724	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	1,162,716	178,004	0	1,087,550	1,791,549	0	4,219,819	2,065,254		6,285,073	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,314,229	3,806,587	601,259	1,664,951	1,867,975	18,710	15,273,711	5,740,151		21,013,862	132
133												133
134	Beginning fund balance July 1, 2013	2,906,170	1,570,734	199,680	56,738	194,943	420,897	5,349,162	7,254,130		12,603,292	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,220,399	5,377,321	800,939	1,721,689	2,062,918	439,607	20,622,873	12,994,281		33,617,154	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,296,533	11,754	0	0	0	0	1,308,287		E62	1,308,287	2
3	Purchase of land and equipment	46,305	0	0	0	0	0	46,305		G62	46,305	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	90,728	0	0	0	0	0	90,728		E24	90,728	13
14	Purchase of land and equipment	39,418	0	0	0	0	0	39,418		G24	39,418	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	130,776	0	0	0	0	0	130,776		E66	130,776	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	124,287	0	0	0	0	0	124,287		E66	124,287	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	1,672	0	0	0	0	0	1,672		E89	1,672	27
28	Purchase of land and equipment	35,434	0	0	0	0	0	35,434		G89	35,434	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,765,153	11,754	0	0	0	0	1,776,907			1,776,907	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	39,586	552,551	0	0	0	0	592,137		E44	592,137	42
43	Purchase of land and equipment	0	40,060	0	0	0	0	40,060		G44	40,060	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	140,331	0	0	0	0	0	140,331		E44	140,331	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	75,405	0	0	0	0	75,405		E44	75,405	52
53	Purchase of land and equipment	0	26,900	0	0	0	0	26,900		G44	26,900	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	19,652	0	0	0	0	19,652		E81	19,652	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	167,837	0	0	0	0	0	167,837		E01	167,837	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	624,710	0	0	0	0	0	624,710		E81	624,710	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	218,175	162,526	0	0	0	0	380,701		E89	380,701	65
66	Purchase of land and equipment	118,223	0	0	0	0	0	118,223		G89	118,223	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,308,862	877,094	0	0	0	0	2,185,956			2,185,956	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	107,575	0	0	0	0	0	107,575		E79	107,575	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	107,575	0	0	0	0	0	107,575			107,575	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	378,797	8,046	0	0	0	0	386,843		E52	386,843	122
123	Purchase of land and equipment	13,959	0	0	0	0	0	13,959		G52	13,959	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	7,752	0	0	0	0	0	7,752		E61	7,752	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	388,856	0	0	0	0	0	388,856		E61	388,856	127
128	Purchase of land and equipment	14,562	0	0	0	0	0	14,562		G61	14,562	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	1,310,186	3,896	0	0	0	0	1,314,082		E61	1,314,082	130
131	Purchase of land and equipment	258,470	9,048	0	0	0	0	267,518		G61	267,518	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	122,838	0	0	0	0	0	122,838		E03	122,838	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	497	0	0	0	0	0	497		E61	497	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,495,917	20,990	0	0	0	0	2,516,907			2,516,907	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	60,000	0	0	0	0	0	60,000		E89	60,000	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	20,707	0	0	0	0	0	20,707		E50	20,707	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	173	0	0	0	0	0	173		E29	173	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	99,876	0	54,576	0	0	0	154,452		E89	154,452	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	4,494	0	0	0	4,494		E89	4,494	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	180,756	0	59,070	0	0	0	239,826			239,826	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	26,193	0	0	0	0	0	26,193		E29	26,193	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	378,326	0	0	0	0	0	378,326		E23	378,326	162
163	Purchase of land and equipment	74,227	0	0	0	0	0	74,227		G23	74,227	163
164	Elections — Current operation	4,254	0	0	0	0	0	4,254		E89	4,254	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	33,661	0	0	0	0	0	33,661		E25	33,661	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	63,625	0	0	0	0	0	63,625		E31	63,625	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	260,934	0	0	0	0	0	260,934		E89	260,934	171
172	Other general government — Current operation	81,560	0	0	0	0	0	81,560		E89	81,560	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	922,780	0	0	0	0	0	922,780			922,780	176
177	Section G — DEBT SERVICE	0	0	0	1,595,916	0	0	1,595,916			1,595,916	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,595,916	0	0	1,595,916			1,595,916	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport Projects	0	0	0	0	34,138	0	34,138			34,138	184
185	Street Projects	0	0	0	0	697,142	0	697,142			697,142	185
186	Rec Projects	0	0	0	0	184,512	0	184,512			184,512	186
187	Subtotal Regular Capital Projects	0	0	0	0	915,792	0	915,792			915,792	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Corridor - Phase 7	0	0	0	0	57,630	0	57,630			57,630	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	57,630	0	57,630			57,630	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	973,422	0	973,422			973,422	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,781,043	909,838	59,070	1,595,916	973,422	0	10,319,289			10,319,289	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								791,583	E91	791,583	198
199	Purchase of land and equipment								65,597	G91	65,597	199
200	Construction								261,012	F91	261,012	200
201	Sewer and sewage disposal — Current operation								583,636	E80	583,636	201
202	Purchase of land and equipment								19,426	G80	19,426	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								10,422	E80	10,422	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CARROLL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								756,330		756,330	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,488,006		2,488,006	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,781,043	909,838	59,070	1,595,916	973,422	0	10,319,289	2,488,006		12,807,295	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	219,549	2,956,654		0	91,640	0	3,267,843	1,739,906		5,007,749	255
256	Internal TIF loans/repayments and transfers out	0	0	663,724	0	0	0	663,724	610,000		1,273,724	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	219,549	2,956,654	663,724	0	91,640	0	3,931,567	2,349,906		6,281,473	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,000,592	3,866,492	722,794	1,595,916	1,065,062	0	14,250,856	4,837,912		19,088,768	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	439,607	439,607			439,607	263
264	Restricted	217,452	1,338,781	78,145	125,773	0	0	1,760,151			1,760,151	264
265	Committed	577,439	0	0	0	997,855	0	1,575,294			1,575,294	265
266	Assigned	627,269	172,048	0	0	0	0	799,317			799,317	266
267	Unassigned	1,797,647	0	0	0	0	0	1,797,647			1,797,647	267
268	Total Governmental	3,219,807	1,510,829	78,145	125,773	997,855	439,607	6,372,016			6,372,016	268
269	Proprietary								8,156,369		8,156,369	269
270	Total ending fund balance June 30, 2014	3,219,807	1,510,829	78,145	125,773	997,856	439,607	6,372,017	8,156,369		14,528,386	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,220,399	5,377,321	800,939	1,721,689	2,062,918	439,607	20,622,873	12,994,281		33,617,154	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CARROLL

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 1,957
Highways.....	M44 0		
Transit subsidies.....	M94 16,025		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 122,980		
All other.....	M89 \$ 117,164		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 3,361,790

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)		
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0			
2. Sewer utility	19U 7,364,000	29U 0	39U 517,000	49U 0	49U 0	49U 6,847,000	49U 0	49U 0	189 220,920			
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	192 0			
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193 0			
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194 0			
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0			
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0			
8. TIF revenue	19U 455,000	29U 0	39U 90,000	49U 365,000	49U 0	49U 0	49U 0	49U 0	189 18,328			
9. Other-Specify GO LOST	19U 560,000	29U 0	39U 560,000	49U 0	49U 0	49U 0	49U 0	49U 0	189 4,480			
10. Aquatic Center	19U 2,165,000	29U 0	39U 250,000	49U 1,915,000	49U 0	49U 0	49U 0	49U 0	189 82,127			
11. 2013 Re-funding of '05	19U 690,000	29U 0	39U 225,000	49U 465,000	49U 0	49U 0	49U 0	49U 0	189 2,994			
12. Rec Roof/FD Truck	19U 545,000	29U 0	39U 350,000	49U 195,000	49U 0	49U 0	49U 0	49U 0	189 2,113			
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0			
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0			
Total long-term debt	11,779,000	0	1,992,000	2,940,000	0	6,847,000	0	330,962				

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 653,435,826	x .05 = \$ 32,671,791

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Amount - Omit cents

Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 203,918	\$ 0	0	14,473,832	14,677,750

REMARKS

V98